

TABLE C-5
Corporation Tax
APPORTIONMENT FORMULA RESULTS *
Tax Years 2010 - 2011
ALL CORPORATIONS

Apportionment Factor	2010		2011		Percent Change
	Number of Returns	Amount (Thousands)	Number of Returns	Amount (Thousands)	
Total Property Values					
Within and Outside of California	71,019	\$ 13,167,909,158	62,096	\$ 14,997,984,458	13.9
Within California	42,617	\$ 1,318,741,335	33,826	\$ 907,803,165	-31.2
Statewide Average Property Factor		10.0%		6.1%	
Total Payroll (Wages and Salaries)					
Within and Outside of California	67,669	\$ 2,863,433,631	58,478	\$ 2,145,316,375	-25.1
Within California	45,156	\$ 334,050,318	38,669	\$ 226,011,457	-32.3
Statewide Average Payroll Factor		11.7%		10.5%	
Total Sales					
Within and Outside of California	73,707	\$ 33,142,042,837	73,864	\$ 40,649,693,571	22.7
Within California	58,767	\$ 1,648,144,744	59,665	\$ 1,686,442,906	2.3
Statewide Average Sales Factor		5.0%		4.1%	
Overall Average Apportionment Factor	65,123	8.5%	64,090	6.2%	

* Excludes banks and other financial corporation returns.